



18 October 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 2 October 2023. You requested the following:

Could you please provide me the number of individuals under 18 (at the time of return) who have had income tax returns reviewed/audited - broken down by year, age and region please.

On 3 October 2023, you clarified your request to confirm you are seeking the above information for the past 5 years (ended 31 March 2019-2023).

As background, Inland Revenue's approach to compliance is multi-layered and based on our commitment to making it as easy as possible for customers to get it right from the start, and hard for them to get it wrong.

As all income tax returns are reviewed when they are processed, I have interpreted your request to be for returns filed by people under 18 that resulted in audit action. Over the time period requested, less than 10 individuals under the age of 18 have had income tax returns audited.

I have decided to refuse to provide the breakdown of this information by year, age and region under section 18(c)(i) of the OIA, as the disclosure of this information would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligations under section 18 of the Tax Administration Act 1994 (TAA). Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in section 18D to 18J of the TAA.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Tony Morris

Customer Segment Leader, Customer & Compliance Services - Business